



TC-364
Rev. 4/99

Due date

Tax period

Account number

If this will be your LAST return, enter the last day of business: ●

--	--	--

 Example: Enter date like this

07	30	97
----	----	----

1. Diesel Fuel inventory at beginning of month
2. Manufactured, compounded
3. Dyed diesel purchases (attach form TC-364A)
4. Blend products (attach form TC-364A)
5. Imported to Utah (attach form TC-364A)
6. Utah tax paid purchases (attach form TC-364A)
7. Exchange receipts (attach form TC-364A)
8. **TOTAL SPECIAL FUEL AVAILABLE**
(add lines 1 through 7)

9. Exported from Utah (attach form TC-364B)
10. Dyed diesel sales (attach form TC-364B)
11. Exempt sales (to Division of Air Quality certificate holders) (attach form TC-364B)
12. Utah tax paid purchases (same as line 6)
13. Exchange disbursements (attach form TC-364B)
14. Diesel Fuel inventory at end of month
15. TOTAL DEDUCTIONS (add lines 9 through 14)
16. TAXABLE GALLONS
(subtract line 15 from line 8)
17. Tax rate (24.5 cents per gallon)
18. TAX DUE (multiply line 16 by line 17)
19. AMENDED RETURNS ONLY - credit for tax paid on original return
20. Penalty and Interest
21. NET DUE (round to whole dollars)
(subtract line 19 from line 18, then add line 20)

x .245

00
00
00
00

364.FRM Rev. 4/99

Tax Type	Account number	Filing Period
----------	----------------	---------------

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature

Telephone

Date _____

**Amount
PAID**

\$

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon. Put your account number on your check.

SPECIAL FUEL SUPPLIER RETURN
UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0500

Special Fuel Supplier Tax Return Instructions

Definitions:

Diesel Fuel means any liquid that is commonly or commercially known, offered for sale, or used as a fuel in diesel engines. It includes any combustible liquid, by whatever name the liquid may be known or sold, when the liquid is used in an internal combustion engine for the generation of power to operate a motor vehicle upon the highway, except fuel that is taxed as Motor Fuel or Aviation Fuel under Utah Code 59-13.

Supplier (see Tax Bulletin 13-97)

Supplier means any person who imports or acquires immediately upon importation into this state diesel fuel from out of state; produces, manufactures, refines, or blends diesel fuel in this state; otherwise acquires for distribution or sale in Utah diesel fuel with respect to which there has been no previous taxable sale or use; or is deemed to be the supplier in a two party exchange between terminal position holders.

All suppliers must obtain a license from the Utah State Tax Commission and provide a bond.

Who Must File

Each supplier of diesel fuels must file this return to account for all diesel fuel purchases and sales.

Special fuel tax is collected and paid to the State of Utah by the supplier when undyed diesel fuel is removed from any refinery or terminal, is blended or is imported into the state for consumption, use, sale or storage. Note the four exceptions for collecting tax:

- (1) Sale of dyed diesel fuel
- (2) Sale to a Division of Air Quality State Implementation Plan Exemption Certificate holder
- (3) Sale directly exported after removal from a terminal
- (4) Transfers of diesel fuel between terminals or refineries pursuant to an exchange agreement.

Invoices

The supplier must retain a copy of each sales invoice and must be able to account for each delivery made. The seller of fuel has the burden of proof to account for all tax exempt sales. During an audit by the Tax Commission, if the seller is unable to produce an acceptable invoice (or other acceptable evidence) for each exempt sale, the sale will be considered taxable and the tax will be assessed to the supplier.

Return Instructions

Line 1. Enter beginning inventory of diesel fuel for the month. This must be the actual beginning inventory figure. It should agree with line 14 of the previous month's Special Fuel Supplier Tax Return. (Include both dyed and undyed diesel inventory.)
Line 2. Enter the total amount of diesel fuel manufactured or compounded during the month.
Line 3. Dyed diesel purchases. Enter the total amount of dyed diesel fuel purchases for the month from TC- 364A, Schedule 2a.
Line 4. Blend Products. List all purchases of products used to blend with diesel fuels on form TC-364A, Schedule 2c. Enter the total amount of blend products on this line.
Line 5. Imports. List all imports to Utah on form TC-364A, Schedule 3 and enter the total gallons of diesel fuel imported to Utah on this line. Do not include dyed diesel fuel purchases reported on line 3 above.
Line 6. List all purchases of diesel fuel for which Utah tax has been paid on form TC-364A, Schedule 1 and enter the total gallons of Utah tax paid purchases of diesel fuel on this line and on line 12.

Line 7. Exchange Receipts. List all untaxed exchange receipts on form TC-364A, Schedule 2b and enter the total on this line.
Line 8. TOTAL DIESEL FUEL AVAILABLE (add lines 1 through 7 and enter the total on this line)
Line 9. Exports. List exports for sale in another state on form TC-364B, Schedule 7 and enter the total gallons of diesel fuel exported from Utah on this line. (Do not include dyed diesel sales included in line 10 below.)
Line 10. Dyed diesel sales. Enter total amount of dyed diesel sales from TC 364B, Schedule 6F.
Line 11. Exempt sales. This line applies to undyed diesel fuel sold to persons with a Division of Air Quality exemption certificate issued for low sulphur diesel purchased for business use in machinery and equipment not registered and not required to be registered for highway use. List all these sales on TC-364B, Schedule 10a and enter total on this line.
Line 12. Enter total gallons purchased with the Utah tax paid. (Same as line 6)
Line 13. Exchange Disbursements. List all untaxed exchange disbursements on TC-364B, Schedule 10b and enter total on this line.
Line 14. Enter actual ending inventory of diesel fuel for the month on this line. The number of gallons reported on this line becomes next month's Special Fuel Supplier Tax Return beginning inventory on line 1. (Include both dyed and undyed diesel inventory.)
Line 15. TOTAL DEDUCTIONS (add lines 9 through 14 and enter the total on this line.)
Line 16. Taxable gallons (subtract line 15 from line 8 and enter the result on this line.)
Line 17. Tax Rate. 1997 legislation increased the special fuel tax rate to 24.5 cents per gallon beginning July 1, 1997. All beginning inventory, purchases, and sales after midnight June 30, 1997 must be taxed using this tax rate.
Line 18. TAX DUE (multiply line 16 by 17 and enter the result on this line). Round to whole dollars.
Line 19. FOR AMENDED RETURNS ONLY. On this line, enter the amount of credit for tax paid on the original tax return. If this is an amended return, check the AMENDED box below the name and address field and enter the period being amended in the "Tax period" field.
Line 20. If you want the Tax Commission to calculate applicable penalty and interest, skip this line and complete line 21. If you would like to calculate penalty and interest, you may do so. Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For interest information, taxpayers may request Applicable Interest Rates, form TC-15 by calling or writing the Utah State Tax Commission. Failure to file a return and/or pay the amount due are subject to penalties.
Line 21. NET DUE (add lines 18 and 20) and enter the total in this line. Round to whole dollars. (If this is an AMENDED return, first subtract line 19 from line 18 - for taxes previously paid; then add line 20 to the result and enter on this line.)

Make check or money order payable to the Utah State Tax Commission and enter that amount in the Amount Paid box on the coupon at the bottom of the tax return. Do not send cash. Do not staple the check to the coupon. Do not separate the coupon - keep attached. Send the entire form, including the coupon and payment to Special Fuel Supplier Tax Return, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134-0500. If you have questions, please call (801) 297-2200 or (800) 662-4335 if outside the Salt Lake City area.

Special Fuel Supplier Tax Returns must be filed, even if no tax is due.